

This form is available electronically.

CCC-565 (05-27-03)		U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation		1A. COUNTY FSA OFFICE NAME AND ADDRESS (Including Zip Code)	
DISASTER ASSISTANCE GROSS REVENUE CERTIFICATION STATEMENT				1B. TELEPHONE NO. (Area Code)	
2A. NAME		2B. ID NO. (Social Security or Tax ID.)		3. DISASTER YEAR (Check One)	
				2001 <input type="checkbox"/> 2002 <input type="checkbox"/>	

Explanation of Gross Revenue Provision:

A "person" who has gross revenue in excess of \$2.5 million for the tax year preceding the year for which disaster assistance is requested will not be eligible to receive benefits. For the purposes of this determination, "gross revenue" means:

- the total gross receipts from farming, ranching and forestry operations if the "person" receives more than 50 percent of the gross revenue from farming, ranching and forestry operations
- the total gross receipts from all sources if the "person" receives 50 percent or less of the gross revenue from farming, ranching and forestry operations.

(Definition of "person" and examples on the Page 2 of this form)

Note: This certification must be completed by each applicant for disaster assistance or an authorized representative of the applicant. If the applicant is a joint operation, each member of the joint operation must complete a certification.

CERTIFICATION OF GROSS REVENUE

4. I certify that for the most recent tax year preceding the year for which benefits are requested:

- ☐ More than fifty percent of the "person's" gross annual revenue was received from farming, ranching and forestry operations, and the "person's" gross annual revenue from these operations **was not** in excess of \$2.5 million.
- ☐ Fifty percent or less of the "person's" gross annual revenue was received from farming, ranching, and forestry operations, and the "person's" gross annual revenue from all agricultural and nonagricultural sources **was not** in excess of \$2.5 million.
- ☐ The "person's" gross annual revenue, as determined by the definitions and the examples provided, **was in excess** of \$2.5 million.

5. Sign Here:	6. Date (MM-DD-YYYY)

Evidence that may be required to validate certification include tax records, accountant's certification, or other documents necessary to provide the required information.

NOTE: The authority for collecting the following information is Pub. L. 108-7, Agricultural Assistance Act of 2003. This authority allows for the collection of information without prior OMB approval mandated by the Paperwork Reduction Act of 1995. The time required to complete this information collection is estimated to average 25 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

The following statement is made in accordance with the Privacy Act of 1974 (5 USC 552a). The authority for requesting the following information is The Agricultural Assistance Act of 2003 (Pub. L. 108-7) and 7 CFR Part 1480 as amended. The information will be used to determine eligibility for program benefits. Furnishing the requested information is voluntary. However, failure to furnish the requested information will result in a determination of ineligibility. In addition to the already published routine uses, this information may be provided to other agencies, IRS, Department of Justice, or other State and Federal Law enforcement agencies, and in response to a court magistrate or administrative tribunal. All information provided herein is subject to verification by the Commodity Credit Corporation. As provided in various statutes, failure to provide true and correct information may result in civil suit or criminal prosecution and the assessment of penalties or pursuit of other remedies.

RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.

ELIGIBILITY FOR DISASTER ASSISTANCE

A "person" who has a gross revenue in excess of \$2.5 million for the tax year preceding the year for which disaster assistance is requested will not be eligible to receive benefits. For making this determination, gross revenue means the total gross receipts from farming, ranching and forestry operations if the "person" receives more than 50 percent of the gross revenue from farming, ranching and forestry; or the total gross receipts from all sources if the "person" receives 50 percent or less of the gross revenue from farming, ranching and forestry.

DEFINITIONS

Person means person as defined in regulations at 7 CFR Part 1400 and all rules with respect to the determination of a person found in that part shall be applicable. All person determinations made for the purposes of determining gross revenue shall also take into account any affiliation with any entity in which that person, individual or entity has an interest, irrespective of whether or not such entities are considered to be engaged in farming. A person may be an individual, a member of a joint operation, a partner of a general partnership, a corporation, joint stock company, association, limited stock company, limited liability company, limited partnership, irrevocable trust, revocable trust combined with the grantor of the trust, estate, charitable organization, or a State, political subdivision, or agency thereof.

Gross revenue (receipts) from farming, ranching, and forestry, means the gross revenue (receipts) the person received from all agricultural sources. There shall be no adjustments or reductions made in determining gross revenue (receipts) from farming, ranching, and forestry, including nursery operations.

Gross revenue (receipts) from all agricultural and nonagricultural sources means the total revenue received by the person for the tax year from wages, rents, royalties, sales, or any other type of income. This figure must be the gross revenue before ANY adjustments or reductions. For example, if a person buys feeder cattle, fattens them, and sells them, the gross revenue would be the total revenue received when the cattle were sold. There shall be no reduction for such things as the purchase price of the cattle or for feed costs.

EXAMPLES FOR DETERMINING QUALIFYING GROSS REVENUE

Example 1

Producer with outside interests. Farmer and rancher A. Bravo's gross receipts from the sale of wheat and cattle were \$50,000. Mr. Bravo also owns 51 percent of A. B. Grain and Seed Co., Inc. The grain and seed business had gross receipts of \$3,000,000 from the sale of owned grain and seed. Mr. Bravo and A. B. Grain and Seed are considered one "person" for program payment limitation and gross revenue purposes.

Determination. Less than a majority of Bravo's gross annual revenue was from farming, ranching, and forestry. Therefore, Bravo's qualifying gross revenue is \$3,050,000, the amount from all sources. Since this amount exceeds \$2.5 million, Mr. Bravo is ineligible for disaster assistance.

Example 2

Husband and Wife. John Doe's gross receipts from farming were \$2,000,000. Jane Doe's receipts from her real estate and insurance business were \$600,000. John and Jane are considered one "person" for program payment limitation and gross revenue purposes.

Determination. The majority of the "person's" gross revenue is from farming, ranching, and forestry. Therefore, John's qualifying gross revenue is \$2,000,000, only the amount from farming, ranching, and forestry. This amount is less than \$2.5 million and John is eligible for disaster assistance, if all other requirements are met.

Example 3

Sale of real estate and other property. Producer Giorgio's farm income from grape production is \$1 million. Giorgio also sold part of the vineyard and grape handling equipment for \$1.6 million. The total income and receipts from all sources is \$2.6 million.

Determination. The \$1.6 million for the sale of the vineyard and equipment is not considered income from farming, ranching, and forestry operations. The \$1 million Giorgio received from farming is less than 50 percent of the of the "person's" total income and receipts. Therefore, the "person's" gross revenue is the \$2.6 million received from all sources. Giorgio is ineligible for disaster assistance.

Example 4

Producer with other agricultural interests and payment for contract work. Producer B. Mower's income from the production of commodities and livestock in the applicable year is \$2 million. Mower also holds majority interest in Hay King Inc., a custom haying business. Hay King, Inc., had total receipts of \$1 million for services performed.

Determination. Mower and Hay King, Inc., are considered one "person" for program payment limitation and gross revenue purposes. The income from custom haying is considered farm income. Therefore, the total gross revenue for the "person" is the total revenue and receipts from Mower and Hay King, Inc., combined for a total of \$3 million. Mower is ineligible for disaster assistance.

Example 5

Producer with other non-agricultural interests and payment for custom services. Producer John Jones sold his crop production for \$1.5 million. Jones also received \$100,000 for custom work performed. Jones is also majority stockholder of Jones Furniture, Inc., which had a gross income of \$1.5 million. Jones and the entity are considered one "person" for program payment limitation and gross revenue purposes. The total gross income and receipts for the "person" are \$3.1 million. However, the income received from farming, ranching, and forestry operations, which includes the income from custom work is more than 50 percent of the "person" total income and receipts. Therefore, only that income is considered as the gross revenue. Jones is eligible for disaster assistance if all other requirements are met.